

1945

Town of
LYMAN
NEW HAMPSHIRE

OFFICERS' ANNUAL
REPORTS
for the Year Ending
DEC. 31, 1945

Town of
LYMAN
NEW HAMPSHIRE

OFFICERS' ANNUAL
REPORTS
for the Year Ending
DEC. 31, 1945

LISBON, N. H.
The Ammonoosuc Press

N
352.07
L97
1945

TOWN OFFICERS

MODERATOR

William Stephens, Jr. (pro tem)

TOWN CLERK AND TREASURER

Grace Powers

SELECTMEN

Kenneth Trevena

Charles Jennings

Dana Hubbard

TAX COLLECTOR

William Stephens, Jr.

SUPERVISORS

Bessie Patten

Stella Meserve

Clara Birch

HIGHWAY AGENT

Raymond Richards

LIBRARY TRUSTEES

Nellie Trevena

Blanche Santy

Marjorie Moulton

TRUSTEES OF TRUST FUNDS

Doris Richards

Joseph Richards

Myrtle Stephens

OVERSEER OF POOR

Kenneth Trevena

CHIEF OF POLICE AND DOG POLICE

Joseph Judd

SEXTON

Charles Parker

TOWN HOUSE AGENT

Fred Santy

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lyman, in the County of Grafton, and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Lyman Town Hall in said Town on Tuesday, the 12th of March next, polls to be opened at nine o'clock in the forenoon and will not be closed before three o'clock in the afternoon, to act upon the following subjects:

Art. 1 To choose all necessary town officers for the ensuing year.

Art. 2 To raise such sums of money as may be necessary to defray town charges for the ensuing year, and to make appropriations for the same.

Art. 3 To see what sums of money the town will vote to raise and appropriate for the repairs of highways and bridges for the ensuing year.

Art. 4 To see what sums of money the town will vote to raise and appropriate for the maintenance of winter roads.

Art. 5 To see what action the town will take towards fixing the compensation of the tax collector.

Art. 6 To see if the town will vote to raise and appropriate the sum of \$25.00 for the Lisbon District Nursing Association.

Art. 7 To see if the town will vote to raise and appropriate the sum of \$200.00 for the White Pine Blister Rust Control.

Art. 8 To see if the town will vote to grant a discount of two per cent on all taxes paid on or before such time as the Selectmen may designate.

Art. 9 To see if the town will vote to authorize the Selectmen to borrow such sums of money as they deem necessary in anticipation of taxes.

Art. 10 To see what sum of money the town will vote to raise and appropriate for the proper observance of Memorial Day.

Art. 11 To see if the town will vote to raise and appropriate the sum of \$100.00 for a welcome home day celebration for the men and women of World War II to be held in Lisbon sometime next summer.

Art. 12 To see if the town will vote to raise and appropriate the sum of \$29.61 to the White Mountains Region Association, being 10 cents per \$1000 of the assessed valuation for 1945, for the purpose of issuing and distributing printed matter and advertising and otherwise publicizing the advantages of the town, in cooperation with the other 45 towns in the region.

Art. 13 To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

Art. 14 To transact any other business that may legally come before the meeting.

Given under our hands and seals, this fifth day of February, one thousand nine hundred and forty-six.

Kenneth E. Trevena,
Charles Jennings,
Dana Hubbard

Selectmen of Lyman

Budget of the Town of Lyman

	1945 Expense	1946 Budget
Town Officers' Salaries	\$ 460 50	\$ 500 00
Town Officers' Expenses	228 64	250 00
Election and Registration	54 00	130 00
Town Hall and Expenses	12 00	12 00
Police Department	10 00	10 00
Fire Department	12 75	200 00
Blister Rust	399 60	200 00
Vital Statistics	4 25	4 25
Town Road Aid or T. R. A.	533 96	444 00
Town Maintenance	3,430 81	2,000 00
General Exp. of Highway Dept. (includes ins. on labor and truck)	1,136 46	1,000 00
Libraries	20 00	20 00
Old Age Assistance	685 35	700 00
Town Poor (includes soldiers)	10 38	100 00
Memorial Day (paid. Jan. '46)	10 00	10 00
Cemeteries	128 35	100 00
Interest	60 97	70 00
County Tax	543 88	588 88
Lisbon District Nursing Association (paid Jan. '46)	25 00	25 00

Letter by Selectmen

In going over the expenditures of 1945, it can be seen that the roads and the school are the largest problems to our town.

It seems as if the school might be able to cut its budget a little.

The roads are a much larger problem.

Our equipment is in very poor condition. It is a detriment to our town.

At the rate of our general expense of the highway department for the last two years (\$1,912.14), in less than ten years the town could own number one equipment, even better than the State now has.

It would solve most of our summer road difficulty and also take care of snow removal in the winter.

KENNETH TREVENA,
CHARLES JENNINGS,
DANA HUBBARD,

Board of Selectmen

Division Of Municipal Accounting

STATE TAX COMMISSION

Concord, New Hampshire

February 12, 1946

Board of Selectmen
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Lyman for the fiscal year ended December 31, 1945, which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town. Exhibits and Schedules as hereafter listed are included as part of this report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Ten Year Statements of Indebtedness, Valuation
and Taxes: (Exhibits I & II)

Summarized statements of Indebtedness, Valuation and Taxes, covering a ten-year period, prepared from reports on file in the office of the Tax Commission, are presented in Exhibits I and II.

Balance Sheets — Dec. 31, 1944 - Dec. 31, 1945
(Exhibit III)

Comparative balance sheets, as of Dec. 31, 1944, and Dec. 31, 1945, have been prepared and are presented in Exhibit III.

Decrease in Net Surplus

As shown by Exhibit III, the Net Surplus decreased during the year by \$1,066.66. This resulted principally from a net budget deficit. The change in financial condition of the town during the year may be summarized as follows:

Net Surplus - Dec. 31, 1944	\$ 1,348.90	
Net Surplus - Dec. 31, 1945	282.24	
	<hr/>	
Decrease in Net Surplus		\$1,066.66
Decreases		
Net Budget Deficit	\$1,002.87	
Other Items	63.79	
	<hr/>	
		\$1,066.66

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues (Exhibits IV & V)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended Dec. 31, 1945, are presented in exhibits IV and V. As indicated by the budget summary, a net overdraft of appropriations of \$1,061.51, less an excess of actual over estimated revenue of \$58.64, resulted in a net budget deficit of \$1,002.87.

Summary of Receipts and Expenditures (Schedule A)

A summary of receipts and expenditures for the fiscal year ended Dec. 31, 1945, made up in accordance with the uniform classification of accounts, is included in Schedule A.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Re-

ceipts were checked by source and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of Dec. 31, 1945, is indicated in Schedule A-1.

TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944 and 1943 and tax sale accounts for the levies of 1942, 1938 and 1937 were examined. Summaries indicating the activity in the tax warrant and tax sales accounts for the fiscal year ended Dec. 31, 1945, are presented in Schedules B, B-1, B-2 and B-3, respectively.

TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer and fees retained.

GENERAL COMMENTS

Road Agent:

It was noted that the Road Agent's Payrolls had not in all cases been filed with the Selectmen's vouchers which were issued in payment thereof. This matter should be given attention and all vouchers issued to the Road Agent should be supported by the proper payrolls.

Bills for gasoline purchased by the Road Agent should be itemized indicating the dates and amounts of such purchases.

Conclusion:

The accounts and records of all town officials, with exceptions as herein noted, were found in good condition and the accounting procedure conformed to the uniform system prescribed by this division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler

Director

Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler, Auditor

Alan R. Matthews, Accountant

Division Of Municipal Accounting

STATE TAX COMMISSION

Concord, New Hampshire

February 12, 1946

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lyman for the fiscal year ended Dec. 31, 1945, and subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith reflect the true financial condition of the town, together with the results of operations for the period under review.

Respectfully submitted,

Harold G. Fowler

Director

Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler, Auditor

Alan R. Matthews, Accountant

Construction and Reconstruction

ACCOUNT TOWN ROAD AID

Apportionment		State	Town	Total
Date				
Jan. 1	Balance	400 21	100 05	500 26
May 18	Apportionm't	1735 64	433 91	2169 55
		2135 85	533 96	2669 81

EXPENDITURES

Date	Explanation	State	Town	Bal.
June 6	Hwy Gar no.			
	11964 Bolts etc	10 00		2125 85
June 24	Solvay sales	210 70		1915 15
July 2	R. L. Richards	88 00		1827 15
July 16	R. L. Richards			
	tr from Littleton	62 40		1764 75
Aug 20	Town to State	533 96 cr		2298 71
Aug 20	Town to State		533 96	
Oct 2	R. L. Richards	80 00		2218 71
Oct 18	R. L. Richards	165 90		2052 81
Nov 24	R. L. Richards	336 00		1716 81

STATE OF NEW HAMPSHIRE
Forestry and Recreation Commission
CONCORD

December 27, 1945

Board of Selectmen
Lyman, N. H.

Gentlemen:

Under authority of Section 9, Chapter 238, of the Revised Public Laws, and by order of the Governor and Council of July 10, 1945, control of the White Pine Blister Rust disease was carried on in your town during the period August 9 to September 4, inclusive.

Since expenditures chargeable to the town are known to the Board through bills previously sent by the Forestry and Recreation Department, a final statement with additional information is being submitted on the attached sheet.

From this statement it will be noted that, in addition to town expenditures, a substantial sum from state and federal sources was also spent, thus increasing the area covered and making more effective the control work. Attention is invited to the fact that these additional expenditures are not required by law, but their allocation to this work performed in your town indicates the interest that the state and government have in blister rust control.

Investigations have indicated that in much of the pine area felled by the hurricane in 1938, as well as others logged previously, white pine is reseeded such lands. This offers a definite promise of future crops if given the necessary protection from disease and fire. The value of white pine to this state can not be over-emphasized.

If you desire more detailed information regarding the white pine blister rust control work this can be obtained by contacting this office, or District Blister Rust Leader, Mr. W. S. Codman, of Littleton, N. H.

It is recommended that this letter and the accompanying statement be printed in the town's annual report.

Very truly yours,

JOHN H. FOSTER,
State Forester

WHITE PINE BLISTER RUST CONTROL
FINANCIAL STATEMENT - 1945
Town of Lyman

Town expenditures	\$ 399 60
State expenditures	120 96
Federal expenditures	365 31

	\$ 885 87

Area covered - 2,220 acres

Currant and gooseberry bushes destroyed - 8,594

Exhibit III

Comparative

	Dec. 31, 1944	Dec. 31, 1945
ASSETS		
Cash:		
In hands of Treas.	\$1,045 68	643 52
In hands of Tax Collector		5 00
	<u>\$1,045 68</u>	<u>648 52</u>
Accounts due Town:		
State of N. H., a-c bounties	107 80	251 80
Unredeemed Taxes:		
Levy of 1942	6 59	
Previous Years	<u>219 52</u>	<u>190 40</u>
	226 11	190 40
Uncollected Taxes:		
Levy of 1945		1,276 15
Levy of 1944	1,098 89	114 40
Levy of 1943	<u>43 07</u>	<u></u>
	1,141 96	1,390 55
Total Assets	<u>\$ 2,521 55</u>	<u>\$ 2,481 27</u>

Balance Sheets

Dec. 31, 1944 - Dec. 31, 1945

	Dec. 31, 1944	Dec. 31, 1945
LIABILITIES		
Due to School Dist.:		
a-c Appropriation	\$1,000 00	\$1,961 40
a-c Dog Licenses	3 60	78 63
	<u>\$1,003 60</u>	<u>\$2,040 03</u>
Due State of N. H.:		
Special Poll Taxes		
Collected	21 00	75 00
Uncollected	48 00	84 00
	<u>69 00</u>	<u>159 00</u>
State and Town Joint		
Highway Account	100 05	
Total Liabilities	<u>\$ 1,172 65</u>	<u>\$ 2,199 03</u>
Net Surplus	1,348 90	282 24
Total liabilities	<u>\$ 2,521 55</u>	<u>\$ 2,481 27</u>
Net Surplus, Dec. 31, 1944		\$ 1,348 90
Net Surplus, Dec. 31, 1945		<u>282 24</u>
Decrease in Surplus		<u>\$ 1,066 66</u>

Exhibit IV Town of Lyman - Comparative Statement of Appropriations and

Title of Appropriation	Assets (a), Liabilities from 1944	Appro.	Receipts and Reimburse.
Town officers' salaries	\$	\$ 500 00	\$
Town officers' expenses		200 00	
Election and registration		60 00	
Town hall		50 00	
Police department		25 00	
Fire department		200 00	1 38
Moth extermination—Blister rust			
Bounties	(a) 107 80		
Damage by dogs			93 63
Health department		50 00	
Vital statistics		2 50	
Town road aid	100 05	217 00	98 40
Town maintenance		2500 00	133 00
General expense - highway dept.		700 00	
State aid construction			1526 40
Libraries		20 00	
Old age assistance		700 00	
Town poor		400 00	
Memorial day and Honor roll		160 00	
Cemeteries		100 00	
Interest on temporary loans		75 00	
Temporary loans			3000 00
Special poll taxes	21 00		300 00
County tax		543 88	
School dist., Approp. 1944-45	1000 00		
“ “ “ 1945-46		4261 40	
“ “ Dog licenses 1944	3 60		
Totals	(a) \$ 107 80		
	\$1124 65	\$10764 78	\$5152 81

(a) Due from State, Bounties - 1944, \$107.80; 1945, \$144.00; Total \$251.80

Expenditures Fiscal Year Ended Dec. 31, 1945

Total Amt. Available	Expend.	Unexpended	Overdraft	Assets (a) Liabilities to 1946
\$ 500 00	\$ 460 50	\$ 39 50	\$	\$
200 00	228 64		28 64	
60 00	54 00	6 00		
50 00	12 00	38 00		
25 00	10 00	15 00		
201 38	12 75	188 63		
	399 60		399 60	
	144 00			(a) 251 80
93 63	15 00			(b) 78 63
50 00		50 00		
2 50	4 25		1 75	
415 45	533 96		118 51	
2633 00	3430 81		797 81	
700 00	1136 46		436 46	
1526 40	1496 65	29 75		
20 00	20 00			
700 00	685 35	14 65		
400 00	10 38	389 62		
160 00	195 57		35 57	
100 00	128 35		28 35	
75 00	60 97	14 03		
3000 00	3000 00			
321 00	246 00			75 00
543 88	543 88			
1000 00	1000 00			
4261 40	2300 00			1961 40
3 60	3 60			
				(a) \$ 251 80
\$ 17042 24	\$ 16132 72	\$ 785 18	\$ 1846 69	\$ 2115 03
(b) Dog lic. collections \$93.63, less damage by dogs \$15 - due sch. dist. \$78.63				

Exhibit I Town of Lyman — Comparative Table of T

Description	1936	1937	1938	1939
Land and Buildings	\$285,760 00	289,475 00	281,535 00	234,440
Growing Wood and Timber				
Electric Utilities	19,236 00	25,671 00	25,671 00	25,671
Mills & Machinery	200 00	200 00		2,000
Stock in Trade	700 00	1,000 00	600 00	300
Horses	7,440 00	7,295 00	6,725 00	9,165
Asses and Mules	400 00	250 00	200 00	150
Oxen				
Cows	19,595 00	16,645 00	15,620 00	13,135
Other Neat Stock	1,225 00	668 00	1,730 00	2,725
Sheep	250 00	110 00	264 00	80
Hogs		50 00	10 00	
Fowls		75 00		180
Vehicles				
Portable Mills and Boats	2,200 00	2,000 00	1,500 00	1,400
Wood and Lumber				13,286
Gasoline Pumps and Tanks	300 00	220 00	120 00	60
Total Valuation	\$ 337,306 00	343,659 00	333,975 00	302,592
Tax Rate per \$100.00	\$ 2 52	2 90	2 95	3
Property Taxes	\$ 8,500 12	9,966 11	9,858 23	11,135
Regular Poll Taxes	296 00	270 00	258 00	302
Special Poll Taxes				
Total Taxes Assessed	\$8,796 12	10,236 11	10,116 23	11,437

able Valuation and Taxes Assessed - Ten Year Period

	1940	1941	1942	1943	1944	1945
0	215,890 00	212,454 00	215,475 00	225,705 00	185,975 00	189,100 00
					35,325 00	35,725 00
0	26,404 00	26,538 00	26,570 00	26,570 00	26,570 00	26,570 00
0	4,000 00	1,006 00				
0	600 00	400 00	500 00	500 00	600 00	600 00
0	8,875 00	6,625 00	7,375 00	10,350 00	12,020 00	10,300 00
0	100 00	300 00	225 00	200 00	250 00	200 00
	80 00					
0	10,750 00	12,990 00	15,245 00	20,840 00	22,995 00	24,410 00
0	1,410 00	2,130 00	1,700 00	3,120 00	4,240 00	4,590 00
0	24 00	20 00	30 00	126 00	372 00	255 00
				75 00		
0	100 00	112 00		682 00	900 00	1,200 00
				1,100 00	1,400 00	
0	1,200 00	1,200 00	1,200 00	2,000 00	2,000 00	2,000 00
0	8,100 00	2,070 00	13,450 00	6,000 00	7,769 00	1,000 00
0	160 00	185 00	210 00	210 00	210 00	210 00
0	277,693 00	266,030 00	281,980 00	297,478 00	300,626 00	296,160 00
8	3 31	3 06	3 00	3 10	3 10	3 50
8	9,191 64	8,140 52	8,459 40	9,221 82	9,319 41	10,365 60
0	346 00	270 00	254 00	238 00	230 00	226 00
					354 00	348 00
8	9,537 64	8,410 52	8,713 40	9,459 82	9,903 41	10,939 60

Exhibit V

**Comparative Statement of Estimated and Actual
Revenues Fiscal Year Ended Dec. 31, 1945**

	Revenues		Excess	Deficit
	Estimated	Actual		
Savings bank tax	\$ 10 00	\$ 10 11	\$ 0 11	
Motor vehicle permit fees	150 00	161 62	11 62	
Interest on taxes	13 18	35 09	21 91	
Sale of town property (tax deed)		25 00	25 00	
	173 18	231 82	58 64	

Budget Summary

Overdraft of appropriations	\$ 1,846 69	
Unexp. Bal. of appropriations	785 18	
Net overdraft of appropriations		\$ 1,061 51
Total actual revenues	\$ 231 82	
Total estimated revenues	173 18	
Net revenue surplus		58 64
Net budget deficit		\$ 1,002 87

Schedule A-1

**Summary of Receipts and Expenditures and Proof
of Treasurer's Balance, Fiscal Year
Ended Dec. 31, 1945**

CASH BOOK

Bal. on hand, Dec. 31, 1944	\$ 1,045 68	
Receipts Jan. 1 to Dec. 31, 1945	15,730 56	
	
	\$ 16,776 24	
Payments Jan. 1 to Dec. 31, 1945	16,132 72	
	
Bal. on hand, Dec. 31, 1945		\$ 643 52

PROOF OF TREASURER'S BALANCE

Bal. in Lisbon Savings Bank and Trust Co., as per statement Jan. 7, 1946	\$ 1,053 49	
Less checks outstanding	409 97	
	
Balance on hand, Dec. 31, 1945		\$ 643 52

SCHEDULE A CLASSIFIED SUMMARY OF

RECEIPTS

From Local Taxes:

Current Year

Property Taxes	\$ 9,202 27
Regular polls at \$2	166 00
Special polls at \$3	255 00
	<u> </u>
	\$ 9,623 27

Previous Years

Property Taxes	\$ 909 95
Regular polls at \$2	32 00
Special polls at \$3	45 00
	<u> </u>
	\$ 986 95
Interest on taxes	35 09
Tax sales redeemed	35 71
	<u> </u>

\$ 10,681 02

From State:

Town Road Aid	\$ 98 40
State Aid Construction	1,526 40
Savings Bank tax	10 11
Forest fires	1 38
	<u> </u>

\$ 1,636 29

From Local Sources:

Dog licenses	\$ 93 63
Motor Vehicle permits	161 62
Income from departments	133 00
	<u> </u>

\$ 388 25

RECEIPTS AND EXPENDITURES

Year 1945

EXPENDITURES

General Government:

Town Officers' Salaries	\$ 460 50	
Town Officers' Expenses	228 64	
Election and Registration	54 00	
Town Hall Expense	12 00	
	<u> </u>	\$ 755 14

Protection of Persons & Property:

Police Department	\$ 10 00	
Fire Department	12 75	
Moth Extermination	399 60	
Bounties	144 00	
Damage by Dogs	15 00	
	<u> </u>	\$ 581 35

Health:

Vital Statistics	4 25	
------------------	------	--

Highways & Bridges:

Town Road Aid	\$ 533 96	
Town Maintenance	3,430 81	
State Aid Construction	1,496 65	
General Expense Highway Dept.	1,136 46	
	<u> </u>	\$ 6,597 88

Libraries	20 00	
-----------	-------	--

Public Welfare:

Old Age Assistance	\$ 685 35	
Town Poor	10 38	
	<u> </u>	\$ 695 73

Schedule A**Receipts**

Receipts Other than Current Revenue:

Temporary loan	\$ 3,000 00	
Sale of town property	25 00	
	<hr/>	\$ 3,025 00
Total Receipts from All Sources		\$ 15,730 56
Cash on hand December 31, 1944		1,045 68
		<hr/>
Grand Total		\$ 16,776 24

and Expenditures**continued**

Patriotic Purposes:	
Memorial Day & Honor Roll	\$ 195 57
Public Service Enterprises:	
Cemeteries	\$ 128 35
Interest:	
Temporary loans	\$ 60 97
Indebtedness:	
Temporary loans	\$ 3,000 00
Payments to Other Governmental Divisions:	
State of New Hampshire	
Special poll taxes	\$ 246 00
County Tax	543 88
School District:	
1944-45 Appropriation	1,000 00
1945-46 Appropriation	2,300 00
1944 Dog Licenses	3 60
	<u>\$ 4,093 48</u>
Total Payments All Purposes	\$ 16,132 72
Cash on hand December 31, 1945	643 52
Grand Total	<u>\$ 16,776 24</u>

SCHEDULE B

William Stephens, Jr., Tax Collector
SUMMARY OF WARRANT
Tax Levy of 1945
Dec. 31, 1945

DEBIT**Taxes Committed to Collector:**

Property taxes	\$ 10,365 60
Regular polls at \$2	226 00
Special polls at \$3	348 00

	\$ 10,939 60

Added Taxes:

Property Taxes	\$ 113 75
Regular polls at \$2	8 00
Special polls at \$3	12 00

	\$ 133 75

	\$ 11,073 35

CREDIT**Remittances to Treasurer:**

Property taxes	\$ 9,202 27
Regular polls at \$2	166 00
Special polls at \$3	255 00

	\$ 9,623 27
Discounts allowed	123 43

Abatements Allowed:

Property taxes	\$ 10 50
Regular polls at \$2	16 00
Special polls at \$3	24 00

	\$ 50 50

Uncollected Taxes:

Property taxes	\$ 1,143 15
Regular polls at \$2	50 00
Special polls at \$3	78 00

	\$ 1,271 15

	\$ 11,068 35

Unremitted Collections:

Regular polls at \$2	\$ 2 00
Special polls at \$3	3 00

	\$ 5 00

	\$ 11,073 35

SCHEDULE B-1

William Stephens, Jr., Tax Collector
SUMMARY OF WARRANT
 Tax Levy of 1944
 Dec. 31, 1945

DEBIT

Uncollected Taxes - Dec. 31, 1944:

Property taxes	\$ 1,020 89
Regular polls at \$2	30 00
Special polls at \$3	48 00

	\$ 1,098 89

Added Taxes:

Regular polls at \$2	\$ 2 00
Special polls at \$3	3 00

	\$ 5 00
Interest collected	31 36

	\$ 1,135 25

CREDIT

Remittances to Treasurer:

Property taxes	\$ 871 20
Regular polls at \$2	30 00
Special polls at \$3	45 00
Interest collected	31 36

	\$ 977 56

Abatements:

Property taxes	\$ 35 96	
Regular polls at \$2	2 00	
Special polls at \$3	3 00	
	<hr/>	\$ 40 96

Deeded to Town	2 33
----------------	------

Uncollected Taxes:

Property taxes	\$ 111 40	
Special polls at \$3	3 00	
	<hr/>	\$ 114 40
		<hr/>
		\$ 1,135 25

SCHEDULE B-2

William Stephens, Jr., Tax Collector
SUMMARY OF WARRANT
 Tax Levy of 1943
 Dec. 31, 1945

DEBIT**Uncollected Taxes - Dec. 31, 1944:**

Property taxes	\$ 41 07	
Regular polls at \$2	2 00	

		\$ 43 07
Interest collected		1 49

		\$ 44 56

CREDIT**Remittances to Treasurer:**

Property taxes	\$ 38 75	
Regular polls at \$2	2 00	
Interest collected	1 49	

		\$ 42 24
Deeded to Town		2 32

		\$ 44 56

SCHEDULE B-3

William Stephens, Jr., Tax Collector

Summay of Tax Sale Accounts

December 31, 1945

	Tax Sale a-c Levy of:			
	1942	1938	1937	Before
DEBIT				
Unredeemed Taxes				
Dec. 31, '44	6 59	55 61	119 11	44 80
Added Int.		2 24		
Total	6 59	57 85	119 11	44 80
CREDIT				
Remitted to Treas.		37 95		
Unredeemed Taxes				
Dec. 31, 1945	6 59	19 90	119 11	44 80
Total	6 59	57 85	119 11	44 80

SCHEDULE C

**Summary of Motor Vehicle Permits
and Dog License Accounts
Year ended December 31, 1945
Grace Miner Powers, Town Clerk**

DEBIT**Motor Vehicle Permits:**

1944-45	\$ 1 14
1945-46	160 48
	<u> </u>
	\$ 161 62

Dog Licenses:

9 females at \$5	\$ 45 00
34 males at \$2	68 00
1 male at \$1	1 00
	<u> </u>
	\$ 114 00
Less 44 fees at \$.20	8 80
	<u> </u>
	\$ 105 20
	<u> </u>
	\$ 266 82

CREDIT**Remittances to Treasurer:**

Motor Vehicle Permits	\$ 161 62
Dog Licenses	93 63
	<u> </u>
	\$ 255 25
Dog Licenses and Tags Purchased	11 57
	<u> </u>
	\$ 266 82

SCHEDULE D

TRUST FUNDS

DATE OF CREATION	NAME	PRINCIPAL	BALANCE OF INCOME 12-31-44	INCOME IN 1945	BALANCE OF INCOME 12-31-45
1917	C. H. Minor	\$200 00	\$ 1 73	\$4 00	\$ 5 73
1918	J. E. Richardson	200 00	16 61	4 34	20 95
1921	Albert Dowe	100 00	3 98	2 08	6 06
1922	Ellen Thornton	200 00	7 37	4 16	11 53
1925	H. H. Porter	150 00	2 38	3 07	6 35

Depositoy - Lisbon Savings Bank & Trust Co. at 2 p. c.

No withdrawals recorded in 1945. All funds for cemetery lots.

Births Registered in the Town of Lyman, N. H., for the Year Ending December 31, 1945

Date of Birth and Name of Child (if any)	Sex		No. of Child Living or Stillborn	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
	M	L						
1945 Mar 3 no name given	M	L	1	Seth Lyndes	Viola O McGuire	Lisbon	Lyman	Landaff

I hereby certify that the above record is correct according to my best knowledge and belief.

GRACE M. POWERS, Town Clerk

Marrriages Registered in the Town of Lyman, N. H., for the Year Ending December 31, 1945

Date of Marriage and Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in Years	Occupation of Groom and Bride	Name of Parents	Name, Residence and official station of person by whom married
1945						
Feb 17	Lisbon	Seth Lyndes Viola O McGuire	Lyman Lisbon	29 Farmer 21 At home	Robert Lyndes Gertrude Gilman Wm McGuire Evelyn M Crosby	Robert C Sharp Clergyman Lisbon
July 7	Haverhill	Armand D Clough Ella A Cassidy	Lyman Lyman	21 Soldier 17 Housework	Leon H Clough Magalia M Alix Arthur A Cassidy Amanda Locke	Reginald B Nichols Minister Haverhill
Nov 17	Lisbon	Larry J Mackie Florence M Aldrich	Lisbon Lymann	22 Logger 17 Millhand	Edward Mackie Annabelle Kittridge Theron Aldrich Minnie Parker	Roland C. Stahl, Jr. Minister Lisbon

I hereby certify that the above record is correct according to my best knowledge and belief.

GRACE M. POWERS, Town Clerk

Deaths Registered in the Town of Lyman, N. H., for the Year Ending December 31, 1945

Place of Death and Date of Death	Name and Surname of Deceased	Years			Place of Birth	Sex	Single Married Widowed			Occupation	Name of Father	Maiden Name of Mother
		Years	Months	Days								
1945 Jan 11	Della Mason Varney	46	9	26	Lyman	F		W		Housework	Albert Mason	Ella J Martin
Feb 27	Etta May Mason	62	7	21	Easton	F		M		Housewife	Carlos M Cogswell	Nellie L Drew

I hereby certify that the above record is correct according to my best knowledge and belief.

GRACE M. POWERS, Town Clerk

